

**IN THE UNITED STATES BANKRUPTCY COURT
FOR THE DISTRICT OF DELAWARE**

In re:

BIG LOTS, INC., *et al.*,

Debtors.¹

Chapter 11

Case No. 24-11967 (JKS)

(Jointly Administered)

Re: D.I. 208, 343 & 451

**THIRD SUPPLEMENTAL DECLARATION OF CRAIG KELLER IN
SUPPORT OF THE APPLICATION OF DEBTORS FOR AN ORDER**

**(I) AUTHORIZING THE RETENTION AND EMPLOYMENT OF PWC US TAX
LLP AS TAX COMPLIANCE AND TAX ADVISORY SERVICES
PROVIDER TO THE DEBTORS, EFFECTIVE AS OF
SEPTEMBER 9, 2024, AND (II) GRANTING RELATED RELIEF**

Pursuant to Bankruptcy Rule 2014(a), I, Craig Keller, under penalty of perjury, declare as follows, to the best of my knowledge, information, and belief:

1. I am a partner of PwC US Tax LLP (“PwC US Tax”). I am authorized to make this third supplemental declaration (“Third Supplemental Declaration”) on behalf of PwC US Tax in further support of the application of the above-captioned debtors and debtors in possession (collectively, the “Debtors”) to retain PwC US Tax as their tax compliance and tax advisory services provider, filed with the Court on September 18, 2024 [D.I. 208] (the “Application”).²

¹ The debtors and debtors in possession in these chapter 11 cases, along with the last four digits of their respective employer identification numbers, are as follows: Great Basin, LLC (6158); Big Lots, Inc. (9097); Big Lots Management, LLC (7948); Consolidated Property Holdings, LLC (0984); Broyhill LLC (7868); Big Lots Stores - PNS, LLC (5262); Big Lots Stores, LLC (6811); BLBO Tenant, LLC (0552); Big Lots Stores - CSR, LLC (6182); CSC Distribution LLC (8785); Closeout Distribution, LLC (0309); Durant DC, LLC (2033); AVDC, LLC (3400); GAFDC LLC (8673); PAFDC LLC (2377); WAFDC, LLC (6163); INFDC, LLC (2820); Big Lots eCommerce LLC (9612); and Big Lots F&S, LLC (3277). The address of the debtors’ corporate headquarters is 4900 E. Dublin-Granville Road, Columbus, OH 43081.

² Capitalized terms used in this Third Supplemental Declaration but not otherwise defined herein shall have the meanings ascribed to such terms in the Application, my Initial Declaration (submitted with the Application), my First Supplemental Declaration, filed on September 27, 2024 [D.I. 343] and my Second Supplemental Declaration, filed on October 9, 2024 [D.I. 451].

2. On September 18, 2024, the above-captioned debtors and debtors in possession (the “Debtors”) filed an application for entry of an order authorizing the retention and employment of PwC US Tax as their tax compliance and tax advisory services provider [D.I. 208] (the “Application”).³

3. Unless otherwise stated, all facts set forth in this Third Supplemental Declaration are based upon my personal knowledge, upon documents or information maintained by PwC US Tax in the ordinary course of its business which have been reviewed by me and/or by others under my supervision and direction. To the extent any information disclosed herein requires amendment, modification or supplementation, a further supplemental declaration will be submitted to this Court reflecting such amended, modified supplemental information.

4. My prior declarations, including my initial declaration, submitted as Exhibit A in support of the Application (the “Initial Declaration”), my First Supplemental Declaration in Support of the Application [D.I. No. 343 (the “First Supplemental Declaration”)] and my Second Supplemental Declaration in Support of the Application [D.I. No. 451] (the “Second Supplemental Declaration”) are incorporated herein by reference.

Expanded Scope of Services and Professional Compensation Relating Thereto

A. Background

5. On October 10, 2024, the Court entered an Order approving the Application [D.I. 468] (the “Retention Order”).

³ Capitalized terms used in this Fifth Supplemental Declaration but not otherwise defined herein shall have the meanings ascribed to such terms in the Application and the Initial Declaration (submitted with the Application) [Docket No. 651], the First Supplemental Declaration [Docket No. 0843], the Second Supplemental Declaration [Docket No. 1005], the Third Supplemental Declaration [Docket No. 1677], and the Fourth Supplement Declaration [Docket No. 1917]

6. On October 18, 2024, the Court entered an Amended Order approving the Application [D.I. 546] (the “Amended Retention Order”)

7. Pursuant to the terms of the Amended Retention Order, if the Debtors request and PwC US Tax agrees to provide additional services, PwC US Tax and the Debtors may enter into additional agreements, statements of work or amendments with respect to the Engagement Letters⁴ and such additional agreements, statements of work or amendments shall be filed with the Court and served on applicable notice parties. Absent any objections filed within fourteen (14) days after filing and service of such supplemental declaration, PwC US Tax’s employment and retention, including as to the additional agreements, statements of work, amendments and/or services, shall continue as authorized pursuant to the Retention Order. The Debtors have requested that PwC US Tax provide additional services beyond those previously approved by the Amended Retention Order in connection with the Application and my prior declarations. Such additional services are set forth in Addendum No. 2 dated October 10, 2024, to the Tax Compliance SOW, between Big Lots Stores, LLC (“Big Lots”) and PwC US Tax, attached hereto as “**Exhibit A**” (the “Tax Compliance Addendum No. 2”).⁵

B. Additional Scope of Services

7. As requested by the Debtors, and consistent with the terms of the Tax Compliance Addendum No. 2, PwC US Tax will provide assistance in preparing and will sign as preparer the U.S. federal income tax return for Big Lots for the tax year beginning January 29, 2023 through

⁴ The term “Engagement Letters” as used herein includes the Tax Compliance Addendum No. 2 (as defined below) and the prior approved Engagement Letters.

⁵ All summaries herein are provided for convenience only and, to the extent such summaries and the terms of the Tax Compliance Addendum No. 2 is inconsistent, the terms of the Tax Compliance Addendum No. 2 shall control.

February 3, 2024, as requested by Big Lots, as outlined in Exhibit I to the Tax Compliance Addendum No. 2 (the “Professional Services”):

8. Consistent with the Amended Retention Order, if the Debtors subsequently request PwC US Tax perform additional services not contemplated by the Engagement Letter, the Debtors and PwC US Tax shall mutually agree upon such services and fees for those services in writing, in advance. In the event the additional services require an amendment to the Engagement Letters, or entry into a new agreement, PwC US Tax understands that the Debtors will file such agreements with the Court and serve the applicable notice parties. If any parties object within fourteen (14) days of such new agreements being served, the Debtors will promptly schedule a hearing before the Court. To the extent no objections are timely filed, the new agreements will be deemed approved, and all additional services shall be subject to the provisions of the Retention Order, or such other order of the Court.

Professional Compensation

9. Pursuant to the terms and conditions of the Tax Compliance Addendum No. 2 and subject to the Court’s approval, in consideration for the services to be rendered by PwC US Tax under the Tax Compliance Addendum No. 2 the contracted services are to be provided on a fix fee basis. In consideration of the services to be provided by PwC US Tax, and as more fully set forth in the Tax Compliance Addendum No. 2 and subject to this Court’s approval, the Debtors and PwC US Tax have agreed to amend and supplement the prior approved Fee and Expense Structures to include a fixed fee arrangement whereby PwC US Tax has agreed to be paid \$15,000.

10. PwC US Tax will continue to seek reimbursement for all reasonable-out-of-pocket expenses incurred during these chapter 11 cases in accordance with the Amended

Retention Order, which include, among other things, any applicable sales, use, excise or value-added tax, and PwC US Tax's internal per-ticket charges for booking travel.

Pursuant to 28 U.S.C. § 1746, I declare under penalty of perjury that, after reasonable inquiry, the foregoing is true and correct to the best of my knowledge, information and belief.

Dated: October 23, 2024

/s/ Craig Keller

Craig Keller, Partner
PwC US Tax LLP